

Exhibit 5

The Plan Proponents' Liquidation Analysis

Exhibit 5

Liquidation Analysis for Each Debtor

The liquidation analysis in this Disclosure Statement (the “Liquidation Analysis”) has been prepared by the financial advisor for certain of the Plan Proponents. Unless otherwise noted, the information and data included in the Liquidation Analysis substantially rely on information contained in the Filing Debtors’ Disclosure Statement, including without limitation in the recovery analysis presented as Exhibit 4 to the Debtors’ Disclosure Statement and the Estimates of Claims and Claims Data set forth in Exhibit 6 to the Debtors’ Disclosure Statement.

NEITHER THE PLAN PROPONENTS NOR ANY OF THEIR RESPECTIVE ADVISORS HAVE CONDUCTED ANY DUE DILIGENCE OR INDEPENDENT VERIFICATION OF ANY OF THE FACTUAL INFORMATION, DATA OR ASSUMPTIONS SET FORTH BY THE FILING DEBTORS AND RELIED UPON SOLELY FOR PURPOSES OF THIS DISCLOSURE STATEMENT IN THE PLAN PROPONENTS’ LIQUIDATION ANALYSIS. THE PLAN PROPONENTS CAUTION THAT THEY DO NOT AND CANNOT MAKE ANY REPRESENTATIONS AS TO THE ACCURACY OF ANY THE FACTUAL INFORMATION, DATA OR ASSUMPTIONS RELIED UPON OR INCORPORATED HEREIN. NOTHING CONTAINED IN THE DEBTORS’ DISCLOSURE STATEMENT OR IN THE EXHIBITS THERETO SHALL BE DEEMED TO CONSTITUTE AN ADMISSION OF A PLAN PROPONENT OR A WAIVER OR RELEASE OF ANY CLAIM BY OR AGAINST THE DEBTORS OR ANY OTHER PERSON OR TO PREJUDICE IN ANY MANNER THE RIGHTS OF ANY PLAN PROPONENT OR ANY OTHER PERSON IN ANY FURTHER PROCEEDINGS INVOLVING THE DEBTORS. FURTHERMORE, THE PLAN PROPONENTS RESERVE THE RIGHT TO MODIFY ANY SUCH ESTIMATES OR ANY OTHER INFORMATION, DATA, OR ASSUMPTIONS CONTAINED IN THE LIQUIDATION ANALYSIS.

Pursuant to section 1129(a)(7) of the Bankruptcy Code (the “Best Interest Test”), each holder of an impaired Claim or Equity Interest must either (i) accept the Plan, or (ii) receive or retain under the Plan property of a value, as of the Effective Date, that is not less than the value such non-accepting holder would receive or retain if the Debtors were to be liquidated under chapter 7 of the Bankruptcy Code on the Effective Date. In determining whether the Best Interest Test has been met, the first step is to determine the dollar amount that would be generated from a hypothetical liquidation of the Debtors’ assets in chapter 7. The gross amount of Cash available would be the sum of the proceeds from the disposition of the Debtors’ assets and the Cash held by the Debtors at the commencement of their chapter 7 cases. Such amount then would be reduced by the costs and expenses of the liquidation. Prior to determining whether the Best Interest Test has been met for general unsecured creditors, further reductions would be required to eliminate Cash and asset liquidation proceeds that would be applied to Secured Claims and amounts necessary to satisfy chapter 7 and chapter 11 Administrative Expense Claims, Priority Tax Claims, and Priority Non-Tax Claims that are senior to General Unsecured Claims, including any incremental Administrative Expense Claims that may result from the termination of the Debtors’ businesses and the liquidation of assets. Any remaining Cash would be available for Distribution to general unsecured creditors and Equity Interest

holders in accordance with the distribution hierarchy established by section 726 of the Bankruptcy Code.

The Liquidation Analysis below reflects the estimated Cash proceeds, net of liquidation-related costs, that would be available to each of the Debtors' creditors if each Debtor were to be liquidated in a separate chapter 7 case, based upon information provided by the Filing Debtors in the Debtors' Disclosure Statement.

The principal difference between recoveries in the Recovery Analysis and the Liquidation Analysis results from the fees incurred by the chapter 7 trustee that are incorporated into the Liquidation Analysis but not into the Recovery Analysis. The Plan Proponents believe a chapter 7 trustee (like a chapter 11 debtor) would conduct an organized liquidation with a goal of maximizing value for the assets. As such, the Liquidation Analysis assumes that the liquidation period under a chapter 7 liquidation would be the same as the liquidation period under the Debtors' Plan and that the assets would be liquidated by a chapter 7 trustee at the same values as under the Plan.

Underlying the Liquidation Analysis are a number of estimates and assumptions regarding liquidation proceeds that rely on information provided by the Filing Debtors. Such assumptions and estimates are inherently subject to significant business, economic, and competitive uncertainties and contingencies beyond the control of the Plan Proponents. ACCORDINGLY, THERE CAN BE NO ASSURANCE THAT THE VALUES REFLECTED IN THE LIQUIDATION ANALYSIS WOULD BE REALIZED IF THE DEBTORS WERE, IN FACT, TO UNDERGO SUCH A LIQUIDATION, AND ACTUAL RESULTS COULD VARY MATERIALLY FROM THOSE SHOWN HERE.

Each of the following Liquidation Analyses should be read in conjunction with the following notes.

1. Assumptions

For purposes of each Liquidation Analysis, the financial advisor for certain of the Plan Proponents considered many factors and made certain assumptions. Those assumptions that the financial advisor for certain of the Plan Proponents consider significant are described below.

2. General

a. Conversion: Each of the Chapter 11 Cases are converted to chapter 7 in 2012.

b. Appointment of Chapter 7 Trustee: One chapter 7 trustee is appointed to liquidate and wind down the Debtors' estates. It should be noted that the selection of a separate chapter 7 trustee for one or more of the Debtors' estates could result in substantially higher administrative expenses associated with the chapter 7 cases from a large duplication of effort by each trustee and his/her professionals.

c. Chapter 7 Trustee: The chapter 7 trustee would retain professionals (investment bankers, law firms, accounting firms, consultants, forensic experts, etc.) to assist in the liquidation and wind down of the Debtors' estates. Given that the Filing Debtors have been managing the orderly wind down of their estates with over 500 employees and financial advisor professionals, and have stayed current on tax filings, regulatory and judicial inquiries, and financial records for hundreds of entities and bank accounts, it is reasonable to expect that the chapter 7 trustee will require the assistance of some portion of the Filing Debtors' professionals and/or their employees to assist in maintaining regulatory compliance and in the short-term liquidations due to their institutional knowledge.

d. Start-Up Time: Given the complexity of the Chapter 11 Cases and the underlying assets and Claims, the Liquidation Analysis assumes that the chapter 7 trustee and any newly retained professionals will require approximately three to six months to familiarize themselves with the Debtors' estates, the assets, the Claims and related matters.

e. Duration of Liquidation: The Liquidation Analysis assumes that the actual liquidation of assets of the Debtors would occur over a total of four and a half years, during which time all of the Debtors' major assets would either be sold or conveyed to the applicable lien holders and the Cash proceeds, net of liquidation-related costs, would be available for Distribution to creditors. In contrast, the Filing Debtors limit the liquidation period to 12-18 months. The Plan Proponents believe that a four year and six month liquidation period gives the chapter 7 trustee the opportunity to maximize the value of the assets sold for the Debtors' estates.

Approximately 67,000 Claims were filed against the Debtors prior to the Bar Date, in amounts totaling approximately \$1.2 trillion (including the Filing Debtors' estimates of amounts for unliquidated Claims). As of December 16, 2010, approximately 53,500 Filed Claims remain on the Claims register. Based in part on the Filing Debtors' estimates, the Liquidation Analysis assumes that a chapter 7 trustee will require approximately two to three years to reconcile Claims and initiate litigation including, but not limited to, claim objections and avoidance actions (to the extent the applicable statute of limitations has been extended pursuant to tolling agreements). It is possible that some Distributions could be made prior to such period, but Claims would be subject to reserves.

It is not uncommon in large cases for liquidations to last many years while chapter 7 trustees prosecute difficult Claims-related and other litigation.

f. Consolidation for Administrative Purposes: This analysis assumes that the Debtors are consolidated for administrative purposes during the chapter 7 cases. Should one or more Debtors be liquidated in a separately administered chapter 7 case, the total administrative costs of the Debtors' chapter 7 cases could be substantially higher than the costs assumed in this analysis.

3. Assets

a. Cash: Beginning Cash is based on restricted and unrestricted Cash balances.

b. Assets: This Liquidation Analysis makes the same assumptions as to the value of each class of assets as the Recovery Analysis with the exception of intercompany receivables, which vary as a result of fees that would be incurred by the chapter 7 trustee. Because this is a liquidating Plan, the Plan Proponents believe that the same assumptions should apply to asset values obtained from a liquidation pursuant to the Plan and a liquidation under chapter 7, particularly given that the liquidation period is the same under both the Liquidation Analysis and the Recovery Analysis.

4. Costs

a. Employees: It is not anticipated that the chapter 7 trustee will require a significant number of employees to liquidate the assets. To the extent that the chapter 7 trustee terminates the post-petition employment contracts of any of the Debtors' current employees, the Debtors' estates would be subject to additional Administrative Expense Claims.

b. Trustee Fees: The chapter 7 trustee would be compensated in accordance with the guidelines of section 326 of the Bankruptcy Code. The Liquidation Analysis assumes that the chapter 7 trustee's fees would equal 0.1% of total Distributions by the Debtors, which would translate into approximately \$18 million per year. The fees are divided among the Debtors in proportion to each Debtor's estimated available assets for distribution. However, the actual arrangements with a Trustee may result in a different percentage.

c. Professional Fees: Given that the chapter 7 trustee and, to the extent applicable, the trustee's professionals must familiarize themselves with the Debtors, their estates, their assets and the Claims asserted against them, and must conduct the liquidation, the Debtors' estates may incur additional professionals' fees in the context of a chapter 7 liquidation.

5. Estimated Recoveries

a. Determination of Claims: All Claims are either Allowed or estimated for purposes of establishing a reserve in 2011, such that first Distributions would not be made until 2012. Final determination of all disputed Claims cannot be determined at this time.

b. Classes of Claims: The estimated recoveries use the Classes established by the Plan to facilitate creditors' ability to compare the recoveries under the Plan versus recoveries in a chapter 7 liquidation.

c. Timing of Distributions: While cash may be realized sooner, it is currently contemplated that the first Distributions under the Plan would commence in late 2011. In contrast, it is anticipated that the first Distribution to Creditors in a chapter 7 would not be made until late 2012. This assumption is based, in part, upon the assumption that the chapter 7 trustee would be reluctant to make significant interim Distributions prior to the determination of at least 50% of the disputed Claims, which would take longer with fewer employees with institutional knowledge.

d. Additional Claims: The liquidation of the Debtors will result in additional Claims being satisfied under chapter 7, including, but not limited to, Claims arising from the rejection of any remaining executory contracts, unexpired leases, and post-petition contracts. However, due to the uncertainty as to which contracts or leases would ultimately be rejected and the determination of the amount of any rejection damages (if any), no Claims related to the rejection of executory contracts are included in the estimated recoveries. Any such Claims, if filed, would further dilute any recoveries in a chapter 7 liquidation.

e. Amount of Allowed Claims: The determination of the Allowed Claims is an uncertain process given the number of disputed, contingent and/or unliquidated Claims in the Chapter 11 Cases. No order or findings have been entered by the Bankruptcy Court estimating or otherwise fixing the amount of Allowed Claims used in the liquidation analysis. To the extent that Claims have been reduced due to elimination of duplicate and superseded Claims, this is the basis for the Claims used in the Liquidation Analysis. The actual amount of Allowed Claims could vary materially.

Nothing contained in the Debtors' Disclosure Statement (including any exhibits thereto) shall be deemed to constitute an admission by any Plan Proponent, or a waiver or release of any Claim by or against the Debtors or any other person or to prejudice in any manner the rights of any Plan Proponent or any other person in any further proceedings involving the Debtors. Furthermore, the Plan Proponents reserve the right to challenge or otherwise modify any and all Allowed Claim amounts, either partially or in their entirety.

f. LBT / LBSN Senior Claims: Like the Recovery Analysis, the Liquidation Analysis treats the Claims of LBT and LBSN against LBHI, which are classified by the Filing Debtors as Class 8A Intercompany Claims, as Class 4A Senior Intercompany Claims. Accordingly, LBT and LBSN are entitled to their Pro Rata Share of Subordinated Class 10A Distributions, Subordinated Class 10B Distributions, and Subordinated Class 10C Distributions on account of their Allowed Senior Intercompany Claims.

g. Intercompany Claims of LBHI Against Other Debtors: For illustrative purposes, the Liquidation Analysis assumes that allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances. Additionally, the analysis reflects the reduction of the RACERS A Trust claim against LBSF by the amount of the RACERS A Trust's recovery from LCPI.

h. Administrative Expenses: The Plan Proponents believe that certain of the Domestic Operating Companies are currently bearing a share of the administrative costs that is disproportionate to the amount of work actually completed on behalf of those Domestic Operating Companies and to the benefit that those Domestic Operating Companies are receiving, and have been bearing such costs since the commencement of these cases. Thus, the Liquidation Analysis reflects the estimated reallocation of 50% of administrative expenses from LBSF to LBHI.

6. Notes to Liquidation Analysis

a. Secured Claims

To the extent that the value of the collateral securing a Secured Claim is less than the Secured Claim, the remaining amount would be a deficiency Claim and a General Unsecured Claim against the applicable Debtor.

b. Estimated Aggregate Unpaid Administrative Expense Claims, Priority Tax Claims, and Priority Non-Tax Claims

The amount of Cash that would be available for Distributions to general unsecured creditors in a chapter 7 case would be reduced by any Allowed Administrative Expense Claims, Priority Tax Claims, and Priority Non-Tax Claims that are senior to General Unsecured Claims in the Chapter 11 Cases. Any remaining Cash after satisfaction of these Claims would be available for Distribution to general unsecured creditors and Equity Interest holders in accordance with the Distribution hierarchy established by section 726 of the Bankruptcy Code.

c. Liquidation Analysis

The Liquidation Analysis for each Debtor is attached below.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 2,704	\$ 2,704	1	Priority Non-Tax Claims	\$ 3	\$ 3	\$ 3	100.0%	\$ 3	100.0%
Restricted Cash	2,910	2,910	2	Secured Claims	2,447	2,447	2,447	100.0%	2,447	100.0%
<u>Financial Instruments and Other Inventory</u>			3	Senior Unsecured Claims	83,582	83,582	13,351	16.0%	13,329	15.9%
Real Estate	2,753	2,753								
Loans	457	457	4A ⁽³⁾	Senior Intercompany Claims	51,119	51,119	8,166	16.0%	8,152	15.9%
Principal Investments	1,722	1,722								
Derivatives & Other Contracts	-	-	4B ⁽³⁾	Senior Affiliate Guarantee Claims	10,589	10,589	1,652	15.6%	1,649	15.6%
Other Assets	2,732	2,732	5A	Senior Third-Party Guarantee Claims	21,174	21,174	3,303	15.6%	3,298	15.6%
Operating Asset Recoveries	\$ 13,278	\$ 13,278	5B	Senior Third-Party LBT/LBSN Guarantee Claims	31,137	31,137	4,858	15.6%	4,849	15.6%
Intercompany Receivables	31,064	31,045								
Equity Interests in Affiliates	2,823	2,823	6	Derivative Claims	-	-	-	-	-	-
			7	General Unsecured Claims	12,281	12,281	1,808	14.7%	1,804	14.7%
TOTAL ASSETS	\$ 47,165	\$ 47,146	8A	Intercompany Claims	-	-	-	-	-	-
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	(2,661)	(2,661)	8B ⁽³⁾	Affiliate Guarantee Claims	1,654	1,654	243	14.7%	243	14.7%
Post-Petition Intercompany Payables	(1,851)	(1,851)								
Operating Disbursements	(1,026)	(1,026)	9	Derivative Guarantee Claims	39,386	39,386	5,797	14.7%	5,787	14.7%
Chapter 7 Trustee Fees	-	(47)								
			10A	Subordinated Class 10A Claims	3,393	3,393	-	-	-	-
			10B	Subordinated Class 10B Claims	10,368	10,368	-	-	-	-
			10C	Subordinated Class 10C Claims	1,503	1,503	-	-	-	-
DISTRIBUTABLE ASSETS	\$ 41,628	\$ 41,562	11	Section 510(b) Claims	-	-	-	-	-	-
Recovery From Plan Adjustments	-	-	12	Equity Interests	-	-	-	-	-	-
NET DISTRIBUTABLE ASSETS	\$ 41,628	\$ 41,562			\$ 268,636	\$ 268,636	\$ 41,628		\$ 41,562	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 1,862	\$ 1,862	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	39	39	2	Secured Claims	104	104	104	100.0%	104	100.0%
<u>Financial Instruments and Other Inventory</u>			3	Derivative Claims	41	41	25	60.4%	25	60.4%
Real Estate	5,474	5,474								
Loans	4,373	4,373	4	General Unsecured Claims	2,916	2,916	1,762	60.4%	1,760	60.4%
Principal Investments	1,084	1,084								
Derivatives & Other Contracts	99	99	5 ⁽³⁾⁽⁴⁾	Intercompany Claims	23,907	23,907	14,448	60.4%	14,433	60.4%
Other Assets	80	80	6	Equity Interests	-	-	-	-	-	-
Operating Asset Recoveries	\$ 13,011	\$ 13,011								
Intercompany Receivables	4,076	4,076								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	289	289								
TOTAL ASSETS	\$ 17,376	\$ 17,376								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	(144)	(144)								
Post-Petition Intercompany Payables	(88)	(88)								
Operating Disbursements	(805)	(805)								
Chapter 7 Trustee Fees	-	(17)								
DISTRIBUTABLE ASSETS	\$ 16,339	\$ 16,322								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 16,339	\$ 16,322			\$ 26,968	\$ 26,968	\$ 16,339		\$ 16,322	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 1,491	\$ 1,491	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	36	36	2	Secured Claims	36	36	36	100.0%	36	100.0%
<u>Financial Instruments and Other Inventory</u>			3	Derivative Claims	1,359	1,359	805	59.2%	804	59.2%
Real Estate	-	-								
Loans	0	0	4	General Unsecured Claims	776	776	460	59.2%	459	59.2%
Principal Investments	-	-								
Derivatives & Other Contracts	295	295	5 ⁽³⁾⁽⁴⁾	Intercompany Claims	1,033	1,033	612	59.2%	611	59.2%
Other Assets	-	-	6	Equity Interests	-	-	-	-	-	-
Operating Asset Recoveries	\$ 1,822	\$ 1,822								
Intercompany Receivables	123	123								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 1,945	\$ 1,945								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	(18)	(18)								
Operating Disbursements	(15)	(15)								
Chapter 7 Trustee Fees	-	(2)								
DISTRIBUTABLE ASSETS	\$ 1,912	\$ 1,910								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 1,912	\$ 1,910			\$ 3,204	\$ 3,204	\$ 1,912		\$ 1,910	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 6,746	\$ 6,746	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	610	610	2	Secured Claims	707	707	707	100.0%	707	100.0%
<u>Financial Instruments and Other Inventory</u>			3	Derivative Claims	24,149	24,149	6,305	26.1%	6,297	26.1%
Real Estate	-	-								
Loans	2	2	4	General Unsecured Claims	154	154	40	26.1%	40	26.1%
Principal Investments	-	-								
Derivatives & Other Contracts	4,527	4,527	5 ⁽³⁾⁽⁴⁾⁽⁵⁾	Intercompany Claims	20,939	20,943	5,467	26.1%	5,461	26.1%
Other Assets	25	25	6	Equity Interests	-	-	-	-	-	-
Operating Asset Recoveries	\$ 11,910	\$ 11,910								
Intercompany Receivables	927	926								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	157	157								
TOTAL ASSETS	\$ 12,994	\$ 12,993								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	(10)	(10)								
Post-Petition Intercompany Payables	(156)	(156)								
Operating Disbursements	(310)	(310)								
Chapter 7 Trustee Fees	-	(13)								
DISTRIBUTABLE ASSETS	\$ 12,519	\$ 12,505								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 12,519	\$ 12,505			\$ 45,949	\$ 45,953	\$ 12,519		\$ 12,505	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

(5) For illustrative purposes, RACERS Claims included in Class 5 are shown net of recovery to the RACERS A Trust from LCPI.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 239	\$ 239	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	Derivative Claims	563	563	182	32.3%	181	32.2%
Real Estate	-	-								
Loans	-	-	4	General Unsecured Claims	4	4	1	32.3%	1	32.2%
Principal Investments	-	-								
Derivatives & Other Contracts	157	157	5 ⁽³⁾⁽⁴⁾	Intercompany Claims	577	577	186	32.3%	186	32.2%
Other Assets	-	-	6	Equity Interests	-	-	-	-	-	-
Operating Asset Recoveries	\$ 396	\$ 396								
Intercompany Receivables	-	-								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 396	\$ 396								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	(7)	(7)								
Operating Disbursements	(20)	(20)								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	\$ 369	\$ 369								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 369	\$ 369			\$ 1,144	\$ 1,144	\$ 369		\$ 369	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 461	\$ 461	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	5	5	2	Secured Claims	5	5	5	100.0%	5	100.0%
<u>Financial Instruments and Other Inventory</u>			3	Derivative Claims	760	760	258	34.0%	258	33.9%
Real Estate	-	-								
Loans	-	-	4	General Unsecured Claims	11	11	4	34.0%	4	33.9%
Principal Investments	-	-								
Derivatives & Other Contracts	254	254	5 ⁽³⁾⁽⁴⁾	Intercompany Claims	1,264	1,264	429	34.0%	429	33.9%
Other Assets	-	-	6	Equity Interests	-	-	-	-	-	-
Operating Asset Recoveries	\$ 720	\$ 720								
Intercompany Receivables	6	6								
Recovery on Affiliate Guarantees	4	4								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 730	\$ 730								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	-	-								
Operating Disbursements	(34)	(34)								
Chapter 7 Trustee Fees	-	(1)								
DISTRIBUTABLE ASSETS	\$ 696	\$ 695								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 696	\$ 695			\$ 2,040	\$ 2,040	\$ 696		\$ 695	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 387	\$ 387	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	Derivative Claims	75	75	75	100.0%	75	100.0%
Real Estate	-	-								
Loans	-	-	4	General Unsecured Claims	3	3	3	100.0%	3	100.0%
Principal Investments	-	-								
Derivatives & Other Contracts	9	9	5 ⁽³⁾⁽⁴⁾	Intercompany Claims	123	123	123	100.0%	123	100.0%
Other Assets	-	-	6	Equity Interests	-	-	196	-	196	-
Operating Asset Recoveries	\$ 396	\$ 396								
Intercompany Receivables	2	2								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 399	\$ 399								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	-	-								
Operating Disbursements	(1)	(1)								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	\$ 398	\$ 398								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 398	\$ 398			\$ 202	\$ 202	\$ 398		\$ 398	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 424	\$ 424	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	Derivative Claims	58	58	58	100.0%	58	100.0%
Real Estate	-	-								
Loans	-	-	4	General Unsecured Claims	5	5	5	100.0%	5	100.0%
Principal Investments	-	-								
Derivatives & Other Contracts	44	44	5 ⁽³⁾⁽⁴⁾	Intercompany Claims	204	204	204	100.0%	204	100.0%
Other Assets	-	-	6	Equity Interests	-	-	196	-	196	-
Operating Asset Recoveries	\$ 468	\$ 468								
Intercompany Receivables	0	0								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 468	\$ 468								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	(2)	(2)								
Operating Disbursements	(4)	(4)								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	\$ 462	\$ 462								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 462	\$ 462			\$ 267	\$ 267	\$ 462		\$ 462	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ -	\$ -	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	2	2	2	100.0%	2	100.0%
Real Estate	-	-								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	36	36	36	100.0%	36	100.0%
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	310	-	310	-
Other Assets	-	-								
Operating Asset Recoveries	\$ -	\$ -								
Intercompany Receivables	349	349								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	<u>\$ 349</u>	<u>\$ 349</u>								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	-	-								
Operating Disbursements	-	-								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	<u>\$ 349</u>	<u>\$ 348</u>								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	<u>\$ 349</u>	<u>\$ 348</u>			<u>\$ 38</u>	<u>\$ 38</u>	<u>\$ 349</u>		<u>\$ 348</u>	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ -	\$ -	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	3	3	-	-	-	-
Real Estate	16	16								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	-	-	-	-	-	-
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	-	-	-	-
Other Assets	-	-								
Operating Asset Recoveries	\$ 16	\$ 16								
Intercompany Receivables	0	0								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 16	\$ 16								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	(15)	(15)								
Operating Disbursements	(1)	(1)								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	\$ -	\$ (0)								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ -	\$ (0)			\$ 3	\$ 3	\$ -		\$ -	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 0	\$ 0	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	0	0	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	3	3	3	100.0%	3	100.0%
Real Estate	-	-								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	18	18	18	100.0%	18	100.0%
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	3	-	3	-
Other Assets	-	-								
Operating Asset Recoveries	\$ 1	\$ 1								
Intercompany Receivables	23	23								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 24	\$ 24								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	-	-								
Operating Disbursements	-	-								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	\$ 24	\$ 24								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 24	\$ 24			\$ 21	\$ 21	\$ 24		\$ 24	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 0	\$ 0	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	0	0	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	3	3	1	37.7%	1	37.6%
Real Estate	-	-								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	7	7	2	37.7%	2	37.6%
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	-	-	-	-
Other Assets	-	-								
Operating Asset Recoveries	\$ 0	\$ 0								
Intercompany Receivables	3	3								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 4	\$ 4								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	-	-								
Operating Disbursements	-	-								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	\$ 4	\$ 4								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 4	\$ 4			\$ 10	\$ 10	\$ 4		\$ 4	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 0	\$ 0	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	0	0	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	2	2	2	61.2%	2	61.2%
Real Estate	-	-								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	7	7	4	61.2%	4	61.2%
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	-	-	-	-
Other Assets	-	-								
Operating Asset Recoveries	\$ 1	\$ 1								
Intercompany Receivables	6	6								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 6	\$ 6								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	-	-								
Operating Disbursements	-	-								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	\$ 6	\$ 6								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 6	\$ 6			\$ 10	\$ 10	\$ 6		\$ 6	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 0	\$ 0	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	2	2	2	100.0%	2	100.0%
Real Estate	-	-								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	3	3	3	100.0%	3	100.0%
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	47	-	47	-
Other Assets	-	-								
Operating Asset Recoveries	\$ 0	\$ 0								
Intercompany Receivables	52	52								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	0	0								
TOTAL ASSETS	\$ 52	\$ 52								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	-	-								
Operating Disbursements	-	-								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	\$ 52	\$ 52								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 52	\$ 52			\$ 6	\$ 6	\$ 52		\$ 52	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ -	\$ -	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	2	2	2	Secured Claims	2	2	2	100.0%	2	100.0%
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	2	2	1	71.2%	1	71.0%
Real Estate	-	-								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	-	-	-	-	-	-
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	-	-	-	-
Other Assets	-	-								
Operating Asset Recoveries	\$ 2	\$ 2								
Intercompany Receivables	2	2								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	<u>\$ 3</u>	<u>\$ 3</u>								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	-	-								
Operating Disbursements	-	-								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	<u>\$ 3</u>	<u>\$ 3</u>								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	<u>\$ 3</u>	<u>\$ 3</u>			<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 3</u>		<u>\$ 3</u>	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 7	\$ 7	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	2	2	0	4.8%	0	4.7%
Real Estate	353	353								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	593	593	29	4.8%	28	4.7%
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	-	-	-	-
Other Assets	-	-								
Operating Asset Recoveries	\$ 360	\$ 360								
Intercompany Receivables	-	-								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 360	\$ 360								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	(286)	(286)								
Operating Disbursements	(46)	(46)								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	\$ 29	\$ 28								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 29	\$ 28			\$ 596	\$ 596	\$ 29		\$ 28	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ -	\$ -	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	16	16	0	1.9%	0	1.9%
Real Estate	-	-								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	1	1	0	1.9%	0	1.9%
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	-	-	-	-
Other Assets	-	-								
Operating Asset Recoveries	\$ -	\$ -								
Intercompany Receivables	0	0								
Recovery on Affiliate Guarantees	0	0								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	<u>\$ 1</u>	<u>\$ 1</u>								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	(0)	(0)								
Operating Disbursements	-	-								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	<u>\$ 0</u>	<u>\$ 0</u>								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	<u>\$ 0</u>	<u>\$ 0</u>			<u>\$ 16</u>	<u>\$ 16</u>	<u>\$ 0</u>		<u>\$ 0</u>	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ 1	\$ 1	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	8	8	3	38.9%	3	38.6%
Real Estate	8	8								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	-	-	-	-	-	-
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	-	-	-	-
Other Assets	-	-								
Operating Asset Recoveries	\$ 9	\$ 9								
Intercompany Receivables	0	0								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	\$ 9	\$ 9								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	(5)	(5)								
Operating Disbursements	(0)	(0)								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	\$ 3	\$ 3								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	\$ 3	\$ 3			\$ 8	\$ 8	\$ 3		\$ 3	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ -	\$ -	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	165	165	96	58.3%	96	58.1%
Real Estate	-	-								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	471	471	274	58.3%	274	58.1%
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	-	-	-	-
Other Assets	-	-								
Operating Asset Recoveries	\$ -	\$ -								
Intercompany Receivables	370	370								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	<u>\$ 370</u>	<u>\$ 370</u>								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	-	-								
Operating Disbursements	-	-								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	<u>\$ 370</u>	<u>\$ 370</u>								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	<u>\$ 370</u>	<u>\$ 370</u>			<u>\$ 636</u>	<u>\$ 636</u>	<u>\$ 370</u>		<u>\$ 370</u>	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.

	Assets		Class		Est. Allowed Claims ⁽²⁾		Estimated Recovery			
	Plan	Liquidation		Description	Plan	Liquidation	\$	%	\$	%
							Plan		Liquidation	
Cash and Cash Equivalents	\$ -	\$ -	1	Priority Non-Tax Claims	\$ -	\$ -	\$ -	-	\$ -	-
Restricted Cash	-	-	2	Secured Claims	-	-	-	-	-	-
<u>Financial Instruments and Other Inventory</u>			3	General Unsecured Claims	11	11	0	0.8%	0	0.8%
Real Estate	-	-								
Loans	-	-	4 ⁽³⁾⁽⁴⁾	Intercompany Claims	31	31	0	0.8%	0	0.8%
Principal Investments	-	-								
Derivatives & Other Contracts	-	-	5	Equity Interests	-	-	-	-	-	-
Other Assets	-	-								
Operating Asset Recoveries	\$ -	\$ -								
Intercompany Receivables	0	0								
Recovery on Affiliate Guarantees	-	-								
Equity Interests in Affiliates	-	-								
TOTAL ASSETS	<u>\$ 0</u>	<u>\$ 0</u>								
<u>Administrative Expenses⁽¹⁾</u>										
Administrative Expenses & Other	-	-								
Post-Petition Intercompany Payables	(0)	(0)								
Operating Disbursements	-	-								
Chapter 7 Trustee Fees	-	(0)								
DISTRIBUTABLE ASSETS	<u>\$ 0</u>	<u>\$ 0</u>								
Contribution to Plan Adjustments	-	-								
NET DISTRIBUTABLE ASSETS	<u>\$ 0</u>	<u>\$ 0</u>			<u>\$ 43</u>	<u>\$ 43</u>	<u>\$ 0</u>		<u>\$ 0</u>	

Note: All values that are exactly zero and all recovery percentages where the corresponding recovery amount is zero are shown as "-". Values between zero and \$500,000 appear as "0".

(1) Comprised of administrative expenses, professional compensation and priority tax claims.

(2) Represents Debtors' estimate of the amount of claims ultimately allowed.

(3) Represents claims after the effects of set-off.

(4) For illustrative purposes, allowed Intercompany Claims of LBHI against other Debtors are reduced by 20% of funding balances.